



JENNIFER M. GRANHOLM  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

JAY B. RISING  
STATE TREASURER

**REGULAR MEETING OF THE STATE TAX COMMISSION**

**PRESENT:** Robert H. Naftaly, Chair of STC, and Member of State Board of Assessors  
Robert R. Lupi, Chair of State Board of Assessors, and Member of STC  
Douglas B. Roberts, Member of STC and of State Board of Assessors

William E. Fowler, Acting Executive Secretary  
Marie G. Medlock, Recording Secretary

**DATE OF MEETING:** August 24, 2004

**PLACE OF MEETING:** Department of Treasury  
Local Government Conference Room Large  
2<sup>nd</sup> Floor Treasury Building  
Lansing, MI

**TIME OF MEETING:** 9:00 A.M.

The agenda for the meeting is attached to and made a part of these minutes. The item numbers referred to in the minutes correspond to the agenda items as numbered.

**ACTIONS BY THE STATE TAX COMMISSION**

- Item 1. It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the minutes of August 2, 2004 as presented.
- Item 2. **Scheduled for 9:30 A.M.**  
Classification Appeal No. 03-050. Parcel No. N-10-11-200-008 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.

The State Tax Commission considered each MCL 211.154 notification of omitted or incorrectly reported property separately and took the following actions for each listed file for which the assessors and the owners did not concur.

- Item 3. **Scheduled for 9:30 A.M.**  
154-03-1081 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

Item 3 (continued):

154-03-1082 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1083 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1084 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1085 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1086 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1087 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1088 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1089 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1090 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1091 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1092 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1093 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1095 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1096 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1097 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

Item 3 (continued):

154-03-1098 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1099 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1100 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1101 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1102 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1103 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1104 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1105 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1106 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1107 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1108 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1109 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1110 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1111 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1112 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

Item 3 (continued):

154-03-1113 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1070 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1071 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1072 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1073 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence by both the assessor and the property owner.

154-03-1074 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1075 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1076 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1077 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1078 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1079 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1080 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1094 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1114 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1115 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

Item 3 (continued):

154-03-1116 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1117 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1118 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1119 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1120 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1121 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1122 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1123 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1124 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1125 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1126 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1127 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1128 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

Item 4.       **Scheduled for 9:45 A.M.**

It was moved by Lupi, supported by Roberts, and unanimously approved to assume jurisdiction of the uncertified 2004 ad valorem assessment roll of North Branch Township, Lapeer County and to adopt the following recommendations of staff:

- 1)   The Property Tax Division District 6 staff is directed to conduct the State Tax Commission's standardized 14-Point Review of the 2004 ad valorem assessment roll for North Branch Township, Lapeer County, and
- 2)   The authorized representative of North Branch Township, Lapeer County, is advised that the local unit will be subject to and responsible for any and all costs incurred by the State Tax Commission, the Property Tax Division of the Michigan Department of Treasury and/or the Lapeer County Equalization Department in resolving this matter, and
- 3)   A formal notification of the State Tax Commission's actions are being forwarded to the following:
  - a)   Current Supervisor of North Branch Township, Lapeer County
  - b)   Current Assessing Office of North Branch Township, Lapeer County
  - c)   Current Director of the Lapeer County Equalization Department
  - d)   Property Tax Division District 6 Supervisor

Item 5.       **Scheduled for 10:15 A.M.**

It was moved by Lupi, supported by Roberts, and unanimously approved for the STC to certify the 2004 assessment roll for the City of Clare and to release jurisdiction of the roll. Formal notification is to be provided to:

- a)   Current City Manager of the City of Clare, Clare County
- b)   Current Assessing Office of the City of Clare, Clare County
- c)   Current Director of the Clare County Equalization Department
- d)   Property Tax Division District 5 Supervisor

The Commission admitted City Exhibit 1.

Item 6.       **Scheduled for 10:20 A.M.**

It was moved by Roberts, supported by Lupi, and approved the use of Manatron-ProVal Computer Software to value residential property until new base rates are approved by the Commission. Mr. Naftaly abstained. The Commission admitted Manatron Exhibit 1.

Item 7.       **Scheduled for 10:45 A.M.**

It was moved by Roberts, supported by Naftaly, and approved to adopt the concurrences between the City of Livonia, Wayne County, and the Ford Motor Company for Ford Motor Company Petitions #154-02-1718 to 1724. Mr. Lupi recused himself.

Item 8.       **Scheduled for 11:15 A.M.**

Classification Appeal No. 03-106. Parcel No. 74-12-032-2004-000 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real. Property Tax Division District Staff Keith Kline was asked to assist the petitioner with filing documents for Qualified Agricultural Property and Poverty Exemptions. The Commission admitted Taxpayer Exhibit 1.

Item 9.       **Scheduled for 11:30 A.M.**

Classification Appeal No. 03-105. Parcel No. 81-006-99-0034-000 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.

Item 10.       It was moved by Roberts, and supported by Lupi, and unanimously approved to grant Dana Commercial Credit Corporation's request to postpone the Air Pollution Control Exemption Application 1-3110 for the City of Farmington Hills.

Item 11.       It was moved by Lupi, supported by Roberts, and unanimously approved to accept the staff recommendation for re-certification and new certification of computerized tax rolls for:

Lowell Charter Township, Kent County  
Rich Township, Lapeer County

It was moved by Lupi, supported by Roberts, and unanimously approved to adjourn the meeting of the State Tax Commission and convene the meeting of the State Board of Assessors.

**ACTIONS BY THE STATE BOARD OF ASSESSORS**

Item 12.       It was moved by Lupi supported by, Roberts, and unanimously approved to refer the request for a refund of tax paid for state-assessed property tax for car line companies for Coal Supply Corporation to legal counsel.

It was moved by Roberts, supported by Lupi, and unanimously approved to adjourn the meeting of the State Board of Assessors and convene the meeting of the State Tax Commission.

## **ACTIONS BY THE STATE TAX COMMISSION**

- Item 13. It was moved by Lupi, supported by Roberts, and unanimously approved to authorize the Executive Secretary to grant preliminary approval of Personal Property Examiner Certificates with final approval by the State Tax Commission and to confirm and memorialize all previous approvals by the Executive Secretary.
- Item 14. It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the proposed staff report to the Legislature regarding maintenance of way expenses as required by MCL 207.13(3).
- Item 15. It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the recommendation of staff that the Monthly Status Report of the on-going reappraisal in the City of Grand Rapids, Kent County be placed on file.
- Item 16. It was moved by Roberts, supported by Lupi, and unanimously approved to cancel the State Tax Commission meeting previously scheduled for November 23, 2004 and add a Called Meeting for Tuesday, November 30, 2004.
- Item 17. It was moved by Lupi, supported by Roberts, and unanimously approved to receive and file.
- Item 18. It was moved by Roberts, supported by Lupi, and unanimously approved the listed MCL 211.54 notifications of omitted or incorrectly reported property concurred in by both the assessing officer and the owner.
- Item 19. It was moved by Lupi, supported by Roberts, and unanimously approved to appeal the case of *Michigan State Tax Commission v City of Grosse Pointe*, MTT Docket No. 284585 to the Court of Appeals.
- Item 20. It was moved by Lupi, supported by Roberts, and unanimously approved to direct the Executive Secretary to write letters to specific assessors, to include a copy of the Attorney General letter opinion dated June 10, 2004, that have been refused access to auditing firms and/or local units of government to the records of companies being audited under the Personal Property Grant Program advising that they will be subpoenaed for the documentation if they do not respond.
- Item 21. It was moved by Roberts, supported by Lupi, and unanimously approved to receive and file.



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- Item 22. It was moved by Lupi, supported by Roberts, and unanimously approved to issue the certificates as recommended by staff.
- Item 23. It was moved by Lupi, supported by Roberts, and unanimously approved to amend the certificates as recommended by staff.
- Item 24. It was moved by Lupi, supported by Roberts, and unanimously approved to revoke per Section 15(3), subject to an offering of a hearing. (Requested by municipality).
- Item 25. It was moved by Lupi, supported by Roberts, and unanimously approved to issue the certificates as recommended by staff.
- Item 26. It was moved by Lupi, supported by Roberts, and unanimously approved to amend the certificate as recommended by staff.
- Item 27. It was moved by Lupi, supported by Roberts, and unanimously approved to dismiss the certificate as recommended by staff.
- Item 28. It was moved by Roberts, supported by Lupi, and unanimously approved to approve the certificates as recommended by staff.
- Item 29. 154-04-0246 Parcel No. 99-06-740-540 It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order.

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It was moved by Roberts, supported by Lupi, and unanimously approved to adjourn the meeting at 11:59 A.M.

**DATED TYPED:**                    **August 27, 2004**

**DATE APPROVED:**            **September 14, 2004**

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**Robert H. Naftaly, Chairperson of the State Tax Commission and Member of the State Board of Assessors**

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**Robert R. Lupi, Chairperson of the State Board of Assessors and Member of the State Tax Commission**

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**Douglas B. Roberts, Member of the State Tax Commission and State Board of Assessors**